

**COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE;
U.S. DEPARTMENT OF AGRICULTURE**

RISK MANAGEMENT EDUCATION – NATIVE AMERICAN TAX GUIDE

INITIAL ANNOUNCEMENT - FY 2007

CATALOG OF FEDERAL DOMESTIC ASSISTANCE: This program is listed in the Catalog of Federal Domestic Assistance under 10.500.

DATES: Applications must be received by close of business (COB) on August 31, 2007 (5:00 p.m. Eastern Time). Applications received after this deadline will normally not be considered for funding.

STAKEHOLDER INPUT: The Cooperative State Research, Education, and Extension Service (CSREES) is requesting comments regarding this Request For Applications (RFA) from any interested party. These comments will be considered in the development of the next RFA for the program, if applicable, and will be used to meet the requirements of section 103(c)(2) of the Agricultural Research, Extension, and Education Reform Act of 1998 (7 U.S.C. 7613(c)(2)). This section requires the Secretary to solicit and consider input on a current RFA from persons who conduct or use agricultural research, education and extension for use in formulating future RFAs for competitive programs. Written stakeholder comments on this RFA should be submitted within 6 months of this announcement and in accordance with the deadline set forth in the DATES portion of this Notice.

Written stakeholder comments should be submitted by mail to: Policy, Oversight, and Funds Management Staff; Office of Extramural Programs; Cooperative State Research, Education, and Extension Service; USDA; STOP 2299; 1400 Independence Avenue, SW; Washington, DC 20250-2299; or via e-mail to: RFP-OEP@csrees.usda.gov. (This e-mail address is intended only for receiving comments regarding this RFA and not requesting information or forms.) In your comments, please state that you are responding to the **Risk Management Education (RME)-Native American Tax Guide (NATG) RFA**

PART I – FUNDING OPPORTUNITY DESCRIPTION

A. Legislative Authority and Background

Section 131 of the Agricultural Risk Protection Act of 2000, Pub. L. 106-224, amended the Federal Crop Insurance Act to add section 522(d); (7U.S.C. Section 1522) which permits the USDA – Risk Management Agency (RMA) to enter into partnerships with the Cooperative State Research, Education and Extension Service (CSREES), to provide producers with training and informational opportunities so that the producers will be better able to use financial management, crop insurance, marketing contracts, and other existing and emerging risk management tools.

B. Purpose and Priorities

The purpose of the Native American Tax Guide (NATG) program is to execute a cooperative agreement to begin funding a national study to discuss and provide options and consequences regarding Federal income tax reporting issues and methods for individual Native Americans with income derived from the land. The NATG is the subject of a cooperative partnership agreement between USDA Risk Management Agency (RMA) and USDA Cooperative State Research, Education, and Extension Service (CSREES). The NATG will provide a “tax guide” for use by Tribal members, their advisors and educational organizations.

RMA has identified a need to provide a “tax guide” to Tribal agricultural producers to more clearly define individual Federal income tax reporting requirements associated with income derived from the land. Tax law pertaining to individual Native Americans who derive income from the land is complex and poorly understood because the taxability of farm or ranch income may depend on the legal character of the individual Native American’s rights to use the land to generate income. Individual Native Americans who do not have complete accurate tax returns, particularly schedule F, may be excluded from participating in USDA programs managed by RMA, Farm Service Agency (FSA), U.S. Forest Service (USFS), CSREES, Natural Resources and Conservation Service (NRCS) and other local programs. A tax guide will provide Native Americans with a financial risk management tool.

CSREES will enter into a cooperative agreement with the successful applicant and provide input and guidance to the program. This initial project will have two phases – research (Phase I) and development (Phase II). Applicants must submit a timeline that carefully details the projected progress for each phase. Additionally, the National Income Tax Extension Committee has agreed to serve as an advisory and review team. End users should be able to use the tax guide to determine Federal tax liability on income derived from lands in their area, and learn when and how to report exempt and non-exempt income derived from these lands. The end product will be known as a “tax guide” with general information appropriate to all Native American agricultural producers. The product that will be provided at the end of Phase II will be a “tax guide” specific to the Tribal and allotment lands in the Four Corners area of the U.S. Subject to funding, an expanded version of the tax guide addressing all Federally recognized tribes, and taking into consideration their various treaties, will be completed after the terms of this initial agreement expires.

RMA will be substantially involved during the performance of the funded activity by: reviewing reports and outputs; distributing the Tax Guide to users; coordinating with other Agencies to expand the scope of the Tax Guide over time; and at the request of recipient, providing contacts that may be helpful in preparing the Tax Guide.

For 2007, CSREES anticipates funding one Tax Guide research and development project which will result in a Tax Guide for the benefit of Native American agricultural producers.

The information sought for inclusion in this tax guide is highly specialized. Successful applicants must demonstrate specific specialized expertise in providing input and advice concerning regulations, laws and guidance concerning Native American members with income derived from and through agriculture, mining, forestry, or other related land-based activities. Priority will be given to organization(s) that have prior experience working with

Native American agricultural producers, strong ties to the Native American agricultural producers' community, and prior experience in working with tax and legal issues relating to Native American agricultural production.

C. Program Area Description

FY 2007 funding will support research and development of a NATG ending in a final product to be used by individual Native Americans with income derived from the land.

Mandatory Topics for Inclusion in the Native American Tax Guide project:

http://www.csrees.usda.gov/nea/economics/pdfs/mandatory_topics.pdf

PART II – AWARD INFORMATION

A. Available Funding

There is no commitment by USDA to fund any particular application or to make a specific number of awards. CSREES anticipates entering into one cooperative agreement with FY 2007 funds to develop a Native American Tax Guide for Risk Management Education. In FY 2007, available funding for this project is approximately \$44,455.

B. Types of Applications

Only new applications are to be submitted in response to this RFA.

PART III – ELIGIBILITY INFORMATION

A. Eligible Applicants

Pursuant to 7 USC 3318, the Secretary of Agriculture may use a cooperative agreement as the legal instrument reflecting a relationship between the Secretary and a State cooperative institution, State department of agriculture, college, university, other research or educational institution or organization, Federal or private agency or organization, individual, or any other party.

Award recipients may subcontract to organizations not eligible to apply provided such organizations are necessary for the conduct of the project. An applicant's failure to meet an eligibility criterion by the time of an application deadline will result in CSREES returning the application without review or, even though an application may be reviewed, will preclude CSREES from making an award.

B. Cost Sharing or Matching

Awards made under this subsection shall be made without regard to matching funds.

PART IV – APPLICATION AND SUBMISSION INFORMATION

A. Application Package

Only electronic applications may be submitted to CSREES via Grants.gov in response to this RFA.

Prior to preparing an application, it is suggested that the Project Director (PD) first contact an Authorized Organizational Representative (AOR) to determine if the organization is prepared to submit electronic applications through Grant.gov. If the organization is not prepared, the AOR should see http://www.grants.gov/applicants/get_registered.jsp for steps for preparing to submit applications through Grants.gov.

The steps to access application materials are as follows:

1. Download and install PureEdge Viewer, a small, free program that provides access to the grant application. See http://www.grants.gov/resources/download_software.jsp#pureedge.
2. The application package must be obtained via Grants.gov, go to <http://www.grants.gov>, click on “Apply for Grants” in the left-hand column, click on “**Step 1: Download a Grant Application Package and Instructions**,” enter the funding opportunity number **USDA-CSREES-ARPA-000951** in the appropriate box and click “Download Package.” From the search results, click “Download” to access the application package.

Contained within the application package is the “[CSREES Grants.gov Application Guide: A Guide for Preparation and Submission of CSREES Applications via Grants.gov](#).” This Guide contains an introduction and general Grants.gov instructions, information about how to use a Grant Application Package in Grants.gov, and instructions on how to complete the application forms.

If assistance is needed to access the application package (e.g., downloading or navigating PureEdge forms, using PureEdge with a Macintosh computer), refer to resources available on the Grants.gov Web site first (<http://grants.gov/>).

Grants.gov assistance is also available as follows:

Grants.gov customer support
Toll Free: 1-800-518-4726
Business Hours: M-F 7:00 am – 9 pm Eastern Standard Time
Email: support@grants.gov

See <http://www.csrees.usda.gov/funding/electronic.html> for additional resources for applying electronically.

B. Content and Form of Application Submission

Electronic applications should be prepared following Parts V and VI of the document entitled “CSREES Grants.gov Application Guide: [A Guide for Preparation and Submission of](#)

CSREES Applications via Grants.gov.” This guide is part of the corresponding application package (see Section A. of this Part). The following is **additional information** needed in order to prepare an application in response to this RFA. If there is discrepancy between the two documents, the information contained in this RFA is overriding.

Note the portable document format requirements in Part III section 3 of the Guide.

1. R&R Other Project Information Form.

a. Project Summary/Abstract (Field 6. on the Form) – **PDF Attachment.**

The summary should include the relevance of the project to the goals of NATG.

b. Project Narrative (Field 7. on the Form) – **PDF Attachment.**

PLEASE NOTE: The Project Narrative shall not exceed 12 pages of written text and up to 3 additional pages for figures and tables. This maximum (15 pages) has been established to ensure fair and equitable competition. The Project Narrative must include all of the following:

Applicants should provide the following program-specific information in their applications:

i) Introduction. A clear statement of the long-term goal(s) and supporting objectives or research questions of the proposed project should be included. Summarize the body of knowledge that substantiates the need for the proposed project. Describe ongoing or recently completed significant activities related to the proposed project including the work of key project personnel. Preliminary data/information pertinent to the proposed research should be included in this section. Specifically identified the key qualifications of project personnel that indicate capacity to complete the project.

ii) Rationale and Significance. Concisely present the areas of proposed research and the rationale behind the proposed research. Document priority setting process and stakeholder involvement, and any national coordination of research.

iii) Approach. The activities proposed or problems being addressed must be clearly stated and the approaches being applied clearly described. Specifically, this section must include:

A description of the activities proposed (see Program Area Description, above and http://www.csrees.usda.gov/nea/economics/pdfs/mandatory_topics.pdf).

- The sequence in which the activities are to be performed;
- Methods to be used in carrying out the proposed project, including the feasibility of the methods; and
- Uses for results or products.

iv) Product. Applicant is required to fully research and develop an operational “tax guide” to provide information on the Federal tax liability for Native Americans with income derived from the land, as per the requirements outlined above. The guide will be developed in layperson-friendly format with definitive and defensible options and consequences.

- v) **Management.** Applicant is required to manage sub-awards in accordance with the terms and conditions of the award agreement; execute or oversee the carrying out of activities; manage the program in coordination with CSREES and RMA to assess effectiveness of the project. Applicant must address these management responsibilities and describe the means by which these requirements will be met and the capacity of the applicant to manage the research and product development.
- vi) **Timeline.** Applicants must provide milestones and verifiable indicators to measure research progress and budget efficiency;
- vii) **Statement of Non-Financial Benefit.** Applicant is required to include a statement of the non-financial benefits of the project to the recipient. Applicant must demonstrate how the project will further the specific mission of the applicant.

2. Supplemental Information Form.

a. Program Code (Field 2. on the Form). Enter the appropriate program code name and the program code exactly as it appears in the table below. Note that the Program Code is case-sensitive. Do not include spaces in the Program Code. This data field is used to electronically route your proposal to the correct program.

| Program Code Name | Program Code |
|--|---------------------|
| ARPA – Risk Management Educ. Partnerships | OC |

NOTE: Applications submitted with the wrong Program Name and/or Program Code will not be eligible for this funding.

b. Conflict of Interest List (Field 4. on the Form) must be included.

C. Submission Date and Time

Instructions for submitting an application are included in Part IV, Section 1.9 of the CSREES Grants.gov Application Guide.

Applications must be received by Grants.gov by close of business on August 31, 2007 (5:00 p.m. Eastern Time). Applications received after this deadline will normally not be considered for funding.

The receipt of all applications will be acknowledged by e-mail. Therefore, applicants are strongly encouraged to provide accurate e-mail addresses, where designated, on the SF-424 R&R Application for Federal Assistance.

If the AOR has not received a confirmation message from CSREES within 30 days of submission of the application, please contact the Program Contact identified at the end of the RFA and request the proposal number assigned to the application. **Failure to do so may result in a delay in the issuance of an award. Once the application has been assigned a proposal number, this number should be cited on all future correspondence.**

D. Funding Restrictions

CSREES has determined that grant funds awarded under this authority may not be used for renovation or refurbishment of research, education, or extension space; the purchase or installation of fixed equipment in such space; or the planning, repair, rehabilitation, acquisition, or construction of buildings or facilities.

Non-Profit Organizations requesting recovery of indirect costs should limit their requests to the lesser of their institution's official negotiated indirect cost rate or the equivalent of 10 percent of total Federal funds awarded.

PART V-APPLICATION REVIEW REQUIREMENTS

A. General

Each application will be evaluated in a two-part process. First, each application will be screened to ensure that it meets the administrative requirements as set forth in this RFA. Second, applications that meet these requirements will be technically evaluated by an expert review panel.

Reviewers will be selected based upon training and experience in relevant scientific, extension, or education fields, taking into account the following factors: (a) The level of relevant formal scientific, technical education, or extension experience of the individual, as well as the extent to which an individual is engaged in relevant research, education, or extension activities; (b) the need to include as reviewers experts from various areas of specialization within relevant scientific, education, or extension fields; (c) the need to include as reviewers other experts (e.g., producers, range or forest managers/operators, and consumers) who can assess relevance of the applications to targeted audiences and to program needs; (d) the need to include as reviewers experts from a variety of organizational types (e.g., colleges, universities, industry, state and Federal agencies, private profit and non-profit organizations) and geographic locations; (e) the need to maintain a balanced composition of reviewers with regard to minority and female representation and an equitable age distribution; and (f) the need to include reviewers who can judge the effective usefulness to producers and the general public of each application.

B. Evaluation Criteria

Evaluation criteria will be as follows.

The Applicant organization should be an eligible entity and possess or identify specifically the individual professionals who hold the requisite specialized knowledge of tax regulation and law and Indian law and land titles related to agricultural production. The evaluation criteria below will be used in reviewing applications submitted in response to this RFA:

1. Capacity, Qualifications and Expertise of Organization/Key Personnel to Research and Develop a Native American Tax Guide, Adequacy of Facilities, and Project Management Capability – maximum 65 points

Document and describe specialized knowledge of tax law, Indian law, property law and

relevant tax regulations by the Applicant and Key Personnel identified for participation in the project;

Document adequate training, experience of key personnel to develop, manage, and oversee the research and product development;

Demonstrate capacity of the organization to develop, manage, and oversee the research and product development, including facilities;

Demonstrate ability to participate with RMA and CSREES and other relevant advisory bodies as identified, in successful completion of the Tax Guide;

Document institutional/organizational support;

Document experience in relevant regionally and/or nationally coordinated projects involving Native American producers;

Document ability to design a format that will provide technical discussion of the issues, applicable law, regulations and citations, but include practical, easy to understand discussion of options and consequences of tax related decisions;

Describe the projects Applicant has completed and/or been involved with that would demonstrate capability to produce expected outcomes; and

Document level of experience of organization in working with Native American agricultural producers.

2. Focused Development and Delivery of Relevant or Related Risk Management Programs to Native American Agricultural Producers – maximum 35 points

Demonstrate understanding of agricultural risk management education needs, specifically related to taxation possessed by the applicant organization and identified key personnel; and

Document experience in working with USDA programs relating to agricultural producers, specifically those offered by RMA, FSA, FS, CSREES, NRCS and other relevant local programs.

3. Approach and Non-Financial Benefits – maximum 20 points

List and describe the non-financial benefits accruing to the applicant;

Describe approach for organizing work activities relative to research and development of Tax Guide tool;

Describe stakeholder involvement;

Designate specific timeline for completion of both Phase I and Phase II work activities identified in Project Purpose; and

Provide a detailed budget summary that explains and justifies the costs associated with the project.

C. Organizational Management Information

Specific management information relating to an applicant shall be submitted on a one-time basis as part of the responsibility determination prior to the award of a grant identified under this RFA, if such information has not been provided previously under this or another CSREES program. CSREES will provide copies of forms recommended for use in fulfilling these requirements as part of the pre-award process. Although an applicant may be eligible based on its status as one of these entities, there are factors which may exclude an applicant from

receiving Federal financial and non-financial assistance and benefits under this program (e.g., debarment or suspension of an individual involved or a determination that an applicant is not responsible based on submitted organizational management information).

D. Expected Program Outputs and Reporting Requirements

Grantees are required to submit initial project information and quarterly reports thereafter or as the NPL RME directs. A final summary report will also be required which shall be presented no more than ninety (90) days after termination of the project to the NPL and which shall include the final Native American Tax Guide for Risk Management Education, thus completing Phases I and II of this project. The quarterly and final summary report shall contain narrative project information, progress/impact of the project, and the final report shall include the final document produced during the project period ready for final review and publication. Project reports may be requested by the NPL as needed.

Grantees are also required to submit initial project information and annual and summary reports to CSREES' Current Research Information System (CRIS). The CRIS database contains narrative project information, progress/impact statements, and final technical reports that are made available to the public. For applications recommended for funding, instructions on preparation and submission of project documentation will be provided to the applicant by the agency contact. Documentation must be submitted to CRIS before CSREES funds will be released. Project reports will be requested by the CRIS office when required. For more information about CRIS, visit <http://cris.csrees.usda.gov>.

E. Administrative and National Policy Requirements

Several Federal statutes and regulations apply to grant applications considered for review and to project grants awarded under this program. These include, but are not limited to:

7 CFR Part 1, subpart A—USDA implementation of the Freedom of Information Act.

7 CFR Part 3—USDA implementation of OMB Circular No. A-129 regarding debt collection.

7 CFR Part 15, subpart A—USDA implementation of Title VI of the Civil Rights Act of 1964, as amended.

7 CFR Part 331 and 9 CFR Part 121—USDA implementation of the Agricultural Bioterrorism Protection Act of 2002.

7 CFR Part 3015—USDA Uniform Federal Assistance Regulations, implementing OMB directives (i.e., OMB Circular Nos. A-21 and A-122, now codified at 2 CFR Parts 220 and 230) and incorporating provisions of 31 U.S.C. 6301-6308 (formerly the Federal Grant and Cooperative Agreement Act of 1977, Pub. L. No. 95-224), as well as general policy requirements applicable to recipients of Departmental financial assistance.

7 CFR Part 3017—USDA implementation of Governmentwide Debarment and Suspension (Nonprocurement) and 7 CFR Part 3021—Governmentwide Requirements for Drug Free Workplace (Grants).

7 CFR Part 3018—USDA implementation of Restrictions on Lobbying. Imposes prohibitions and requirements for disclosure and certification related to lobbying on recipients of Federal contracts, grants, cooperative agreements, and loans.

7 CFR Part 3019—USDA implementation of OMB Circular A-110, Uniform Administrative Requirements for Grants and Other Agreements With Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations.

7 CFR Part 3052—USDA implementation of OMB Circular No. A-133, Audits of States, Local Governments, and Non profit Organizations.

7 CFR Part 3407—CSREES procedures to implement the National Environmental Policy Act of 1969, as amended.

29 U.S.C. 794 (section 504, Rehabilitation Act of 1973) and 7 CFR Part 15b (USDA implementation of statute) —prohibiting discrimination based upon physical or mental handicap in Federally assisted programs.

35 U.S.C. 200 et seq. —Bayh Dole Act, controlling allocation of rights to inventions made by employees of small business firms and domestic nonprofit organizations, including universities, in Federally assisted programs (implementing regulations are contained in 37 CFR Part 401).

E. Definitions

For the purpose of this program, the following definitions are applicable:

1890 Land-Grant Institution means one of those institutions eligible to receive funds under the Act of August 30, 1890 (26 Stat. 419, chapter 841, 7 U.S.C. 321 et seq.) including Tuskegee University and West Virginia State University.

1994 Land-Grant Institution means one of those institutions as defined in Section 532 of the Equity in Education Land-Grant Act of 1994 (7 U.S.C. 301 note), as amended. These institutions are commonly referred to as Tribal Colleges or Tribal Universities.

Administrator means the Administrator of the Cooperative State Research, Education, and Extension Service (CSREES) and any other officer or employee of the Department to whom the authority involved is delegated.

Authorized Departmental Officer means the Secretary or any employee of the Department who has the authority to issue or modify grant instruments on behalf of the Secretary.

Authorized Representative means the president or chief executive officer of the applicant organization or the official, designated by the president or chief executive officer of the applicant organization, who has the authority to commit the resources of the organization.

Budget period means the interval of time (usually 12 months) into which the project period is divided for budgetary and reporting purposes.

Cash contributions means the applicant's cash outlay, including the outlay of money contributed to the applicant by non-Federal third parties.

Department or USDA means the United States Department of Agriculture.

Education means formal classroom instruction, laboratory instruction, and practicum experience in the food and agricultural sciences and other related matters such as faculty development, student recruitment and services, curriculum development, instructional materials and equipment, and innovative teaching methodologies.

Grant means the award by the Secretary of funds to an eligible organization or individual to assist in meeting the costs of conducting, for the benefit of the public, an identified project which is intended and designed to accomplish the purpose of the program as identified in these guidelines.

Grantee means an organization designated in the grant award document as the responsible legal entity to which a grant is awarded.

Matching means that portion of allowable project costs not borne by the Federal Government, including the value of in-kind contributions.

Peer review means an evaluation of a proposed project for scientific or technical quality and relevance performed by experts with the scientific knowledge and technical skills to conduct the proposed work or to give expert advice on the merits of a proposal.

Project Director means the single individual designated by the grantee in the grant application and approved by the Secretary who is responsible for the direction and management of the project, also known as a principal investigator for research activities.

Prior approval means written approval evidencing prior consent by an authorized departmental officer as defined above.

Project means the particular activity within the scope of the program supported by a grant award.

Project period means the period, as stated in the award document and modifications thereto, if any, during which Federal sponsorship begins and ends.

Research activity means a scientific investigation or inquiry resulting in the generation of knowledge.

Secretary means the Secretary of Agriculture and any other officer or employee of the Department to whom the authority involved is delegated.

PART VI - AGENCY CONTACT

Applicants and other interested parties are encouraged to contact Janie S. Hipp, J.D., LL.M., National Program Leader for Risk Management Education; Economic and Community Systems Unit; Cooperative State Research, Education, and Extension Service; U.S. Department of Agriculture, STOP 2215; 1500 Independence Avenue, SW; Washington, DC 20250-2215; Telephone: (202) 720-3605; Fax: (202) 720-6071; Email: jhipp@csrees.usda.gov.